

**Basic information****2010/0387(CNS)**CNS - Consultation procedure  
DirectiveCompany taxation: parent companies and subsidiaries of different  
Member States, common system. RecastAmended by [2013/0400\(CNS\)](#)**Subject**

3.45.04 Company taxation

Procedure completed

**Technical information****Procedure reference**

2010/0387(CNS)

**Procedure type**

CNS - Consultation procedure

**Procedure subtype**

Recast

**Legislative instrument**

Directive

**Amendments and repeals**Amended by [2013/0400\(CNS\)](#)**Legal basis**

Treaty on the Functioning of the European Union TFEU 115

**Other legal basis**

Rules of Procedure EP 165

**Stage reached in procedure**

Procedure completed

**Committee dossier**

ECON/7/05218